

United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, Suite 627  
New York, New York 10004-1408

**Case No. 09-50026**

Fax: [REDACTED]

June 20, 2009

The Honorable Judge Robert E. Gerber:

As a GM salaried employee for 32 years before the Delphi spinoff in 1999 I had met the required "85 points" (age plus years of service) for retirement in the GM system. The spin-off of Delphi in May, 1999 was an arbitrary action taken by GM with no recourse by those of us who landed on the Delphi side. The entire spin-off debacle served to doom Delphi and its salaried employees and should be rectified during the restructuring salvation of GM.

I think it bears further emphasis that the U.S. Government is injecting \$37 Billion dollars to save GM and protect its stake holders while not providing Delphi's stake holders any support whatsoever.

I argue that it is a tragic failure on the part of the U.S. Government to carry out fair, equitable and non-discriminatory treatment of like parties by the exclusion of protection of Delphi salaried retirees' pensions (like myself) while providing full protection for GM hourly rate AND salaried retirees' pensions AS WELL AS Delphi hourly rate retirees' pensions.

As you well know Delphi salaried retirees devoted the vast majority of their careers as GM salaried employees. In my case, 32 of my 35 years of credited service were spent as a GM employee.

I just learned from a former colleague who held a position of parallel responsibility to mine within the pre-Delphi operations upon his retirement as a GM retiree (he met the age requirement to allow him to retire one day before the spin-off) that he will maintain full pension AND a significant portion of SERP (Supplemental Executive Retirement Program) benefit. This could not be possible without the Government bailout of GM.

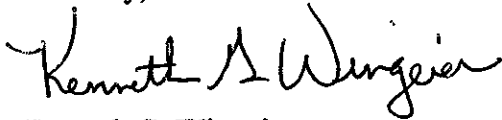
We, the approximately 150 executives who retired after the spin-off, have lost the SERP benefit on April 1, 2009 along with our health care and life insurance, and are in jeopardy of losing our defined pension benefit (to which we contributed throughout our working careers).

My specific request of you is to require the remediation of the grossly unfair treatment of all Delphi salaried retirees and more specifically that of the relatively small group of Delphi retired executives by requiring the transfer of both the Delphi defined pension and

SERP benefit obligations back to GM as support of the equal treatment intent of the bankruptcy process.

Thank you for your efforts to require equitable treatment for this very small group of retired Delphi Executives that have yet to be appropriately recognized and fairly considered in the bankruptcy process.

Sincerely,

A handwritten signature in black ink, reading "Kenneth G. Wingeier". The signature is fluid and cursive, with the first name "Kenneth" and last name "Wingeier" clearly legible.

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